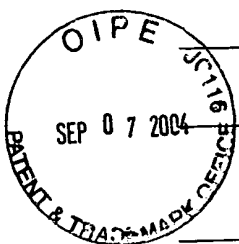


I hereby certify that this correspondence is being deposited with the United States Postal Service, with sufficient postage, as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313, on



September ³, 2004
(Date of Deposit)

Gustavo Siller, Jr., Reg. No.: 32,305

Name of Applicant, Assignee or
Registered Representative

Signature

9/3/04
Date of Signature

2652A
41
Our Case No. 9281-4252
Client Reference No.: N US00118

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Kiyoshi Sato et al.

Serial No.: 10/025,143

Filing Date: December 18, 2001

For: PERPENDICULAR MAGNETIC
RECORDING HEAD INCLUDING NONMAGNETIC
LAYER OVERLAYING MAIN POLE LAYER

Examiner: Brian E. Miller

Group Art Unit No.: 2652

RECEIVED

SEP 09 2004

RESPONSE TO OFFICE ACTION OF MAY 7, 2004 Technology Center 2600

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This in response to the Office Action dated May 7, 2004, in the above referenced application. Applicants respectfully request reconsideration, reexamination and allowance of claims 1 - 17 in view of the following remarks

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 8 of this paper.